

Reported Recommending
 Ind. Postponed
 Passed Senate
 Failed to Pass Senate
 Passed House
 Failed to Pass House

House File 206

February 5, 1947.
 County and Township Affairs.

By STRAWMAN and STEVENS.

A BILL FOR

An Act to repeal section four hundred twenty-six point four (426.24) and four hundred twenty-six point five (426.5), Code 1946, and to amend section four hundred twenty-six point six (426.6), Code 1946, relating to agricultural land tax credit.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section four hundred twenty-six point four
- 2 (426.4), Code 1946, is hereby repealed.
- 1 Sec. 2. Section four hundred twenty-six point five
- 2 (426.5), Code 1946, is hereby repealed.
- 1 Sec. 3. Section four hundred twenty-six point six
- 2 (426.6), Code 1946, is amended by striking the words, "on which
- 3 there has been made an allowance for" in lines four (4) and
- 4 five (5) and substituting therefor the words "which are
- 5 entitled to", and by striking the word "allowed" in line
- 6 thirteen (13) and inserting in line fourteen (14) after the
- 7 word "lands" the words "entitled to credit hereunder".

EXPLANATION OF H. F. 206

This bill does not change the agriculture land credit tax in any way. It only eliminates the necessity of having applications filed to receive the tax credit. The County Auditors' records now show who is entitled to this tax credit. This bill will eliminate considerable work in the county auditors's office and permit determining the amount of land entitled to credit in each taxing district without delay.